

October 16, 2008

Charles Honsinger
Attorney at Law
Ringert Clark, Chartered
PO Box 2773
Boise, Id 83702

Subject: Ordinance No. order 1 WEST SIDE SEWER

Dear Mr. Honsinger:

The Tax Commission has received and reviewed the above referenced action. This review cannot be completed because it does not comply with legal description and mapping requirements.

- **Under I.C. 42-3218A, the dissolution of a district must be by election. the ISTC needs a copy of the question presented at the election and vote totals.**
- **Under I.C. 42-3239, dissolution of a district can be done judicially, but it is unclear if a sub-district can be so dissolved. Even if the sub-district can be judicially dissolved, it is unclear whether this means the sub-district area is no longer in the sewer district at all, or whether the area in the sub-district simply reverts to being in the district.**
- **The ISTC needs a copy of the map showing the area of the sub-district. If it is to interact with the City of Mountain Home, we need a map overlaying sub-district on Mountain Home boundaries. If the idea is to eliminate that part of the sewer district lying within Mountain Home, we would suggest making a legal description to describe the de-annexation of that part of the sewer district lying within the city..., that way a map of the area would not be necessary.**
- **The ISTC needs a copy of the agreement between the city and the district outlining the provisions for payment of any bonded indebtedness.**

Before this annexation can be processed for the 2009 year, the discrepancies listed need to be corrected. Thank you for your attention to the required legal descriptions and mapping requirements. If you have any questions, please call me at (208) 334-7750.

Sincerely,

Craig Johnson
GIS Analyst
Technical Support Bureau, Idaho State Tax Commission

CC:
Jo Gridley, Elmore County Assessor
Marsa Grimmett, Elmore County Clerk
Greg Cade, Property Appraisal Section Manager
Gary Houde, Senior Research Analyst